

# **FISCAL NOTE**

## **HB 3158 - SB 3085**

March 12, 2002

### **SUMMARY OF BILL:**

- Increases, effective January 1, 2003, the time in which beer manufacturers and wholesale beer distributors must register with commissioner of revenue from within 20 days to within 25 days of entering business.
- Effective, July 1, 2002, requires a taxpayer with combined franchise and excise tax liability of \$4,000 or more for current tax year, instead of only those with \$5,000 or more combined liability, to make equal quarterly payments.

### **ESTIMATED FISCAL IMPACT:**

**MINIMAL**

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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